

School Business Alert

August 2008

Allocations Posted to Web

The allocations for the 2008-2009 school year for Educational Excellence Phase I and II, Early Intervention, and Educator Quality Basic and Professional Development have been posted on the web. Educational Excellence can be found at <http://www.iowa.gov/educate/content/view/153/314/>. Educator Quality can be found at <http://www.iowa.gov/educate/content/view/150/321/>. Iowa Early Intervention can be found at <http://www.iowa.gov/educate/content/view/152/316/>.

The allocations are preliminary. Be careful with budgeting these amounts at this time as there may be a special legislative session, and these allocations, like all categorical allocations, could potentially have a portion of the funding diverted for disaster relief. We will keep districts posted via the School Business Alert as more information is known.

Certified Enrollment and Project EASIER Consolidation Update

This is the second year of a three-year project to consolidate the certified enrollment and the Project EASIER student data collections. At the end of the project, the certified enrollment will be a report generated from Project EASIER records.

Last year, districts entered the certified enrollment data as usual. Districts were able to view the equivalent Project EASIER data that had been generated to match the requirements of each

form on the certified enrollment. This allowed districts to identify and resolve conflicts between reporting on the two student data collections.

This year, districts will again be able to enter data on the certified enrollment and again can compare that information to the Project EASIER student data submitted for the same category of students.

Pay particular attention to the discrepancies on rows 2 and 3 which are generated from the receiving/serving district's Project EASIER data.

In the final year of the project, districts will not overwrite the entries generated from Project EASIER; instead, districts will correct their Project EASIER records in order to make changes on the certified enrollment forms.

If you are the person who has completed the certified enrollment forms in the past, be sure to attend the Data Conference and training for Project EASIER this year. Information on this project and counting of students for certified enrollment will be provided at the Data Conference in Ames on August 25th.

School Leader Update

The School Leader Update is available on the web <http://www.iowa.gov/educate/content/view/1468/1628/>. Several articles may be of interest to School Business Officials:

- Disasters: counting displaced students and transportation across boundaries.
- Legal lessons: Annual notices, smoke-free air act, common registration issues, and a chart summary of an upcoming Declaratory Order on school fees.
- Funding and grants.
- Student Health and Nutrition updates and testing.
- Preschool.
- BEDS reporting.

Title IIA and Title V Reimbursement Claim Reminder

This is a reminder to file your claim for reimbursement for your Title IIA and/or Title V programs if your district has not already done so. Specific procedures can be found in the February issue of the School Leader Update (<http://www.iowa.gov/educate/content/view/1271/1496/>).

Confirmation of State and Federal Payments

The confirmation report for state and federal payments made through the Department of Education can be accessed on the secure website at <http://www.edinfo.state.ia.us/>. Preliminary data for state Fiscal Year 2007-2008 have been posted. Final data will be posted in September after the fiscal year is closed.

The User ID for this site is the letter "V" followed by the 9-digit vendor code (federal identification number, without dashes) of the district. Leave the Password box blank and press <enter> to display the confirmation report. The report can be printed using your browser's print button.

Districts and auditors should not contact the Department of Education for copies of the confirmations.

If you need assistance on these confirmations, please contact Brad Albers through e-mail at brad.albers@iowa.gov or by phone at (515) 281-3947.

Accounting Tidbits

Flex-benefits plans are reported in an Internal Services Fund regardless of whether the district or an outside administrator handles the claims.

Districts with residential facilities located within the district boundaries should report the revenues and expenditures related to those facilities in the district's General Fund and the attendance data for

those facilities on the CAR Student Attendance form.

Legislative Changes Affecting Audits

House File 2679 amended Iowa Code section 11.6 to require that categorical funding be included in the annual audit to determine that state laws are being followed. Categorical funding must be tracked for expenditures and reserved fund balances. Supplanting General Fund expenditures with categorical funding is not appropriate. Also, state categorical funding is not eligible for indirect cost recovery.

House File 2663 amends the Code of Iowa to include a new section 423F.5 that requires certain information for funds used for infrastructure purposes be included in the financial audit reports.

The Department of Education is working with the Office of the Auditor of State to develop the rules and guidelines for auditors to meet these legislative requirements.

SBRC

The next School Budget Review Committee (SBRC) meeting date for hearings is September 8. Requests for hearings before the SBRC are due by August 8. Exhibits for the hearings are due on or before August 18.

2008-2009 Phase II Per Pupil Amount

LEA: \$81.65

AEA: \$3.81

Educational Excellence Phase II follows students tuitioned-out to another school district, except for students under Open Enrollment. This is the final year that Phase II follows students. With the roll-in of the categoricals into the formula, this requirement is struck.